

Status: This version of this schedule contains provisions that are prospective.
Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, SCHEDULE 5. (See end of Document for details)

SCHEDULES

SCHEDULE 5

Section 5.

ENFORCEMENT

Extent Information

E1 Sch. 5 extends to Northern Ireland for certain purposes see s. 28(5)(e)

1 **F1**

Textual Amendments

F1 Sch. 5 para. 1 repealed (6.4.2005) by National Insurance Contributions and Statutory Payments Act 2004 (c. 3), ss. 12, 13, Sch. 2; S.I. 2004/1943, art. 6(b)(iv)

F2

Textual Amendments

F2 Sch. 5 para. 2 repealed (2.4.2001) by 2000 c. 19, s. 85, Sch. 9 Pt. VI (with s. 83(6)); S.I. 2001/1252, art. 2(e)

3 **F3**

Textual Amendments

F3 Sch.5. para. 3 repealed (6.4.2005) by National Insurance Contributions and Statutory Payments Act 2004 (c. 3), ss. 12, 13, Sch. 2; S.I. 2004/1943, art. 6(b)(iv)

4 (1) Section 111 of the ^{M1}Social Security Administration Act 1992 (delay, obstruction etc. of inspector) is amended as follows.

(2) In subsection (1)—

- (a) in paragraph (a), after “this Act” there is inserted “ other than an Inland Revenue power ”, and
- (b) in paragraph (b), after “this Act” there is inserted “ otherwise than in the exercise of an Inland Revenue power ”.

(3) After subsection (2) there is inserted—

“(3) In subsection (1) “Inland Revenue power” means any power conferred on an officer of the Inland Revenue by section 110ZA above or by virtue of section 110(5) above.

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- (4) Where by virtue of section 110(5) above any power conferred by section 110 above is exercised by an officer of the Inland Revenue, section 98 of the Taxes Management Act 1970 shall apply as if the reference in that section to section 110ZA above included a reference to section 110 above.”

Marginal Citations
M1 1992 c. 5.

PROSPECTIVE

- 5 In section 113 of the ^{M2}Social Security Administration Act 1992 (breach of regulations), in subsection (2)—
 - (a) for “Secretary of State”, in both places where it occurs, there is substituted “ Inland Revenue ”, and
 - (b) in paragraph (e), for “his” there is substituted “ their ”.

Marginal Citations
M2 1992 c. 5.

- 6 Section 114A of the Social Security Administration Act 1992 (which imposes penalties relating to contributions but is not yet in force) shall cease to have effect.
- 7 (1) Section 118 of the Social Security Administration Act 1992 (evidence of non-payment) is amended as follows.
 - (2) ^{F4}.....
 - (3) Subsections (1A) and (2) shall cease to have effect.
 - (4) In subsection (3), the words “as is mentioned in subsection (1) or (2) above” are omitted.
 - (5) In subsection (4), for “Secretary of State” there is substituted “ Inland Revenue ”.
 - (6) ^{F4}.....

Textual Amendments
F4 Sch. 5 para. 7(2)(6) omitted (21.7.2008) by virtue of Finance Act 2008 (c. 9), s. 138, Sch. 44 para. 11(d)

^{F5}8

Textual Amendments
F5 Sch. 5 para. 8 omitted (6.4.2014) by virtue of Finance Act 2008 (c. 9), s. 129(4), Sch. 43 para. 11(a); S.I. 2014/906, art. 2

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- 9 In section 121B of the Social Security Administration Act 1992 (recovery of contributions etc. in Scotland)—
- (a) in subsection (5), for “Secretary of State,” there is substituted “ Inland Revenue ”, and
 - (b) in subsection (6), for “Secretary of State” and “him” there are substituted respectively “ Inland Revenue ” and “ them ”.
- 10 In section 121C of the Social Security Administration Act 1992 (liability of directors etc. for company’s contributions), for “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”.
- 11 (1) Section 121D of the ^{M3}Social Security Administration Act 1992 (appeals in relation to personal liability notices) is amended as follows.
- (2) For any reference to the Secretary of State there is substituted a reference to the Inland Revenue.
 - (3) In subsection (2), for “an appeal tribunal” there is substituted “ the Special Commissioners ”.
 - (4) In subsection (5), for the words from “appeal tribunal” to “his” there is substituted “ Special Commissioners shall either dismiss the appeal or remit the case to the Inland Revenue, with any recommendations the Special Commissioners see fit to make, for the Inland Revenue to consider whether to vary their ”.
 - (5) In subsection (6), the definitions of “appeal tribunal” and “revise” are omitted and at the end there is inserted—
 - ““the Special Commissioners” means the Commissioners for the special purposes of the Income Tax Acts;
 - “vary” means vary under regulations made under section 10 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999.”

Marginal Citations

M3 1992 c. 5.

- 12 In section 162 of the Social Security Administration Act 1992 (destination of contributions), after subsection (4) there is inserted—
- “(4ZA) There shall be paid into the National Insurance Fund so much of any penalty imposed under section 98 of the Taxes Management Act 1970 in a case relating to section 110ZA of this Act (including any penalty imposed by virtue of section 111(4) of this Act) as remains after deduction by the Inland Revenue of the administrative expenses attributable to its recovery.
 - (4ZB) Subsections (4)(b) and (c) and (4ZA) above shall have effect notwithstanding any provision which treats a penalty under section 98 or 98A of the Taxes Management Act 1970 as if it were tax charged in an assessment and due and payable.”

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